



State of Louisiana
DIVISION OF ADMINISTRATION

OFFICE OF STATEWIDE REPORTING AND ACCOUNTING POLICY

M. J. AMIKE® FOSTER, JR.
GOVERNOR

MARK C. DRENNEN
COMMISSIONER OF ADMINISTRATION

August 1, 2000

MEMORANDUM SA 01-04

TO: All CAFR Entities

FROM: F. Howard Karlton, CPA
Director

SUBJECT: GASB 34 Statewide Awareness Survey

The Office of Statewide Reporting and Accounting Policy will be required to implement the Governmental Accounting Standards Board's Statement No. 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments" for the fiscal year 2002 Comprehensive Annual Financial Report (CAFR). This new reporting model requires many changes to the current method of preparing the state's CAFR and presents new challenges to be overcome by everyone involved; however, Statement 34 should not change your accounting system.

In order to assist the Office of Statewide Reporting and Accounting Policy in preparing for this major change in reporting, we ask that your entity complete the enclosed survey. Your input will guide us in our implementation of GASB 34 for the state of Louisiana, and further, will allow us to address any concerns that you may have. It is only with the support of all state entities that this new reporting model will be successfully implemented. Accordingly, we appreciate your assistance in this matter.

Please return the completed survey to the Office of Statewide Reporting and Accounting Policy by August 15, 2000. Should you have any questions concerning the above, contact Mr. Nelson Green at (225) 342-1090, Ms. Renee Withers at (225) 342-1089, Ms. Rae Marrero at (225) 342-0710, or Mr. Afranie Adomako at (225) 342-1091.

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